G R S 58]

Previous references.

Ml 89-23 881, 2, 3, 5 & 9(

Later references

1924 (Ml)

File No 19-24

Serial Nos. 7-11

Preserve

GENERAL AND REVENUE SECRETARIAT

Serial Nos. 5

Part B for April 25

SUBJECT

Petitions from Karur etc

{ Exemption to the Veerasaiva Hostel Buildings
at Chinnadalapuram from payment of Professional tax }

To

The DC Karur

Roc 6715 of 21 3-25

Submitting the petitions for

SS
22/4

Serial No

Petition dt 25/24 recd 24

from

The Henry Rivey

Veerashiva Hostel, Chickmagalur

Represents on behalf of the Committee of the Veerashiva Students Hostel that the building may be exempted from municipal taxation

(2) En e o No 3447-9 recd 89-13-9 dt 18 9 24 Hostel buildings attached to the colleges at Bangalore & Mysore are exempted (Under Head F)

(4) Relied for orders as to whether a report may be called for from the Asst Commr Chickmagalur

2/12/24

4593

(3)

(5) Please issue draft

HJK 29/12

(6)

to the Asst Commr Chickmagalur for a report

NOTE—Contn Sheet

Serial No

No D2 dtd 885/24-25 of 17.2.25 from

The Deputy Commissioner, Kasaragod

Reports that the Municipal Council of Chittoor have resolved to exempt the Town Sanitation Hostel Building site in its entirety from taxation in future and to remit the arrears of taxes due thereon

(2) Submitted for orders

(3) The order of 1877/24 appointed to inquire into the matter of exempting the hostel buildings attached to Government Training College at Kozhikode and Ayurvedic College at Trichur from Municipal taxation based on provisions (a) to Section 55 of the Municipal Act being public buildings. In this case, the hostel is a private property. Under Section 80 of the Municipal Act, the Municipal Council will have to exercise the exemption

such exemption only after previously giving notice in the manner prescribed in Section 80 of the Municipal Act. Under Section 80 of the Municipal Act, the Municipal Council will have to exercise the exemption under clauses (a) (ii) and (iii) of the said Section.

NOTE—Contn Sheet

Serial No	
	This may perhaps be printed with the Third Council & the Council asked to send up rules if any framed in this behalf, and if no rules have yet been framed & the steps necessary & send up the rule for such sanction after publication in the gazette & complying with other formalities required & hence) 28/2 (No number) (9) Yes also Sanction the exemption granted dtl 5/3/25 (10) Issue please 6/3 (11) Draft for approval & hence) 5/3 7/3/25 (12) appd 11/3 (13) Issue & post a separate draft for the A.C. 12/3
10	To the Dy Comrs, Kadma Dt No 6715-G 7/3 Sanctions the exemption granted by the Dist Council & hence of Mokokchung

7017 3.3.25

NOTE—Contn Sl

5341

GRS III 21 File No 19 of 1924 General and Revenue Secretariat

Serial No

(14)

GENERAL & REVENUE DEPARTMENT
— 7 APR 1925

To No 23 / 25/27 11-1924

24984

To

The Government of

His Highness the Maharaja

of Mysore

GENERAL & REVENUE SECRET
3566 L
1- 1 DEC 1924
LOCAL SELF GVT Limited

9 NOV 1924

Through

The Secretary to Government,

Local and Legislative Departments,

BANGALORE

Respected Sir,

The President of the Committee, Veerashiva Hostel Chikmagalur, most respectfully begs to submit the following for favour of kind consideration.-

(i) The foundation of the above Veerashiva Hostel, Chikmagalur, was laid by His Highness the Maharaja of Mysore in 1917. The Hostel building was constructed at a cost of about Rs 45,000/- for the benefit of the students of the Veerashiva community studying in the various Schools at Chikmagalur. The Hostel, as a charitable institution meant for Educational purposes is under the care and management of a committee of of Members

(ii) While some fees are collected from the student boarders for the sake of supply of food, no room rent was collected at any time from any of them on account of the --- extreme poverty of the said boarders. The fees so collected for boarding are entirely inadequate even for meeting the --- necessary expenses in running the Hostel

(iii) The Chikmagalur Municipality was demanding since several years the Chattarfa tax on the said Hostel building and has now filed a suit to recover the same in the Local Munsiff's Court at Chikmagalur. The levy of the said tax on the above building, which is meant purely for a charitable --

Institution, and not for the private or personal benefit of any person or body of persons, is entirely unjust and operates as a great hardship in connection with the maintenanc of the Hostel itself Moreover, the Municipality has the duty of giving every facility for the spread of Education

(iv) Similar Institutions at Bangalore and some other places are learnt to have been exempted from the levy of the above tax

(v) In a recent meeting of the Mysore City Municipal Council a proposition was brought by several Members for the purpose of exempting, similar Institutions in the City of Mysore from similar taxation In that connection a list of such institutions to be exempted is under preparation.

(vi) To make matters free from doubts and difficulties the present petitioner respectfully prays that the Government of Mysore which has been making every endeavour to encourage the spread of Education in the Mysore State may kindly be pleased to order that the buildings of all charitable Institutions and in particular the above Veerashiva Hostel building be exempt from Chatarfa taxation, that the said order be caused to be communicated to the Chikmagalur Town Municipal Council for the purpose of directing the withdrawal of the above demand now made through Court, and protecting the above charitable Institution from the collection of the said tax.

I beg to remain,

Respected Sir,

Your most obedient servant,

H.V. Shivanayak

Hon Secretary

Chikmagalur,

25th November 1927

G R S VI—6/7]

DRAFT

SUBJECT —

Section
File No
Serial No

No

Diary No of letter replied to

OFFICIAL MEMORANDUM

GENERAL AND REVENUE SECRETARIAT,

( )

, the 191

The accompanying Petition Registered No dated 191 , received at the General and Revenue Secretariat from

is forwarded, together with its enclosures, to the

for

By Order,

for Secretary to Government

Date of issue

Signed by

PTO

ಆಯುಕ್ತರಿಗೆ ..... ರವರು

ಪತ್ರಿಗೆ

ಇವರ ಪತ್ರಕ್ಕೆ ಉತ್ತರವಾಗಿ

ಇಂತಿದಾಗ್ಯೆ ಮನವಿ.

ನಮ್ಮಲು .....

.....

.....

.....

.....

.....

ವಿಷಯದಲ್ಲಿ ನೀವು ಸೂಚಿಸಿರುವಂತೆ

ಮುಳ್ಳು ಮಿಸ ಆಯೋಜನೆಯನ್ನು ..... ಬಗ್ಗೆ

..... ರವರ ಪರಿಶೀಲನೆಗೆ ಕಳುಹಿಸಿದೆ

By Order,

Secretary to Government

* *List of enclosures.*

Copied by ...

Examined by ... ...

WD 1255--GPB--3,000--21-1 19

35232 63 8

No. D 2 Dis 885/24-25.
Three.

OFFICE OF THE DEPUTY COMMISSIONER,
KADUR DISTRICT

Dated Chikmagalur, 17th February 1925

GENL & REV SECRT. 18 FEB. 1925 D SECTION

GENERAL & REVENUE SECRET. 5341 18 FEB 1925 LOCAL SELF GOVT BRANCH

FROM G. [illegible]ebilkar, Esq., B.A., LL.B ,
DEPUTY COMMISSIONER,
KADUR DISTRICT

To
Rao Bahadur M. Nagappa, Esq., Bar-at-Law,
SECRETARY TO THE GOVERNMENT OF
HIS HIGHNESS THE MAHARAJA OF MYSORE,
Local and Legislative DEPARTMENT,s,
BANGALORE.

Mll 9-24-9

SIR,

With reference to your memo No L 3016/ 1 19-24-8 dated the 16th January 1925 calling for a report from the unicipal Council of Chikmagalur on the petition fro the Hon Secretary Veerasaiva Hostel, Chikmagalur, praying that the building may be exempted from unicipal taxation, I have the honor to --- forward herewith a copy of letter o n C 108/24-25 dated the 27th January 1925 from the President of the Municipal Council of Chikmagalur, together with a copy of the resolution of the Municipal Council dated the 4th December 1924 fro which it will be seen that the Municipal Council have resolved to --- exempt the building from taxation in future, and to remit the arrears of taxes due thereon

2 The petition received with the memo under reply is herewith returned

I have the honor to be,
Sir,
Your most obedient servant,
Thasildar Asst Commissioner,
for Deputy Commissioner,

Letter No H C 108/24-25 dated 27th January 1925 from the President, Municipal Council, Chikmagalur, to the Deputy Commissioner, Kadur -- District

---

With reference to your memo No H C 340/24-25 dated 22nd January 1925 enclosing a copy of letter from the Secretary to Government, Local and Legislative Department together with a petition addressed to Government by the Honorary Secretary, Veerasaiva Students' Home at Chikmagalur in the matter of exemption from taxation of the Students' Home building and calling for information thereon, I have the honor to enclose herein a copy of the resolution of the Municipal Council on the subject for -- favour of perusal.

" C o p y "

Treasury Asst Commissioner,
for Deputy Commissioner, Kadur District,
(absent from Station)

10

proceedings of the adjourned meeting of the Municipal Council Chamarajpet held on Thursday the 4th December 1924

S Venkatanarayya, Esqr BA LLB, P

President

Ex Officio Members

2 Mr H Basavaraj Esqr, Dy Asst Commr P
3 " M S Subba Rao Ex Engineer a
4 " C Rajagopal Mudaliar Dewan a

Non-Official Members

5 " B Kesavayya Vice President P
6 " A Gopala Krishna Naik a
7 " C P Basavegowda P
8 " M R Sundaram Esqr P
9 " B N Hanumanthappa a
10 " C Kuzer Khan a
11 " M Abdul Aziz, P
12 " M Narasimha Setty P
13 " B S Nanjundaiah P
14 " D Siddaramayya P
15 " A M Sangappa a
16 " R S Shiva Rao a
17 " C Syed Peer a
18 " M Fernandes P
19 " T Narasinga Rao a
20 " Nanjundegowda

X X X X X

IX ఇరుపక్షాల వారు కోర్టు కోరుకున్నట్లు ఇరువురి సమ్మతితో ఇరువురికి ఆమోదయోగ్యుడైన ఒక Honorary Secretary ను నియమించి వారిని మధ్యవర్తులుగా ఉంచాలి

తీర్పు అమలు చేయడం గురించి

ఇరువురి ఆమోదంతో ఏర్పాటు చేయబడిన కమిటీ ఇచ్చిన తీర్పును ఇరువురు అంగీకరించి తీర్పు ప్రకారం నడుచుకోవాలి. ఈ తీర్పు ప్రకారం ఎవరైనా నడుచుకోకపోతే ఆ విషయాన్ని కమిటీ ఎవరికి ఫిర్యాదు చేయాలో ఆ వ్యక్తి ద్వారా ఆ విషయాన్ని కోర్టు దృష్టికి తీసుకొని వచ్చి తగిన ఆదేశాలు పొందాలి. ఈ తీర్పు ప్రకారం ఎవరైనా నడుచుకోకపోతే ఆ విషయాన్ని కమిటీ ఎవరికి ఫిర్యాదు చేయాలో ఆ వ్యక్తి ద్వారా ఆ విషయాన్ని కోర్టు దృష్టికి తీసుకొని వచ్చి తగిన ఆదేశాలు పొందాలి.

× × × × × × × × ×

Sd/ S Venkataramaiya
Pleader
Dist: Cuddapah

"A"
S Venkataramaiya
Pleader
Dist Court
Cuddapah

(R S VI G 34)

12

SUBJECT Mal tax on Veerashiva hostel buildings at Chickmagalur.

Diary No of letter replied to 5341

Section Mal
File No 19-24
Serial No 10

General and Revenue Secretariat

( ) ,

, the 192

Proceedings of the Government of His Highness the Maharaja of Mysore

Date of issue 21 - 3 1925

Signed by M Y D K S. Jnr

Read—
Representation no 239 dtd 25-11-24 from the Hony Secretary, Veerashiva Hostel Committee, Chickmagalur, to be exempted ~~praying~~ that Mal-Thana hostel building may be exempted from payment of Mohatarfa tax and that the Mal Council may be requested to withdraw the demand for the tax made through the Civil Court on the ground that the institution ~~Order Thereon No~~ is a charitable one and not used for the private or personal benefit of any person, that the fees collected from students are for boarding charges only and that no rent is being

May this be

i Printed ?

ii treated as a standing order ?

iii published in the Gazette English Part ?

iv translated ?

v placed at the disposal of the press ?

vi published in the Gazette Kannada Part ?

14/3

Transmitted for the ... of the non-p
in the building.

2 Correspondence ending
with letter no: Dz/Dir 885/rev-15-2
dtd 17th Feby 1925 from the Dy Comm,
Kadur dt, forwarding the resolution
of the Municipal Council of Chik
magalur, ~~requesting that the~~
~~building may be exempted~~
~~from taxation in future and that~~ ~~to remit the~~
~~arrears of tax due thereon~~
~~may be remitted~~

order no 16715 dt

Govt are pleased to
sanction the exemption
proposed ~~forwarded~~ by the Mul Council.

2 As it is considered
necessary to frame rules
under clause (c) Sec 460
the Mul Act proviling for
such exemptions, the Mul
Council is directed to
take suitable action to
frame requisite rules for
meeting such cases.

8/
dd 2 Secy to Govt
To the Dy Comm, Kadur dt, with
copy enclosed.

7/3/25

(1) No case of the
kind showing that the
Mund Council have worked
to exempt the buildings

[In this connection the
attention of the Mund Council
may be invited to the
provisions of Rule 60 of
the Mund Regulation, wherein
the Mund Councils if frame
rules in this behalf under
Sec 46(c) of the said
Regulation & may may be
called to send up such
rules if any framed in
this behalf; if not
to frame rules as
at present then up to
Copied by [illegible] and
[illegible] him of the
Examined by the Council thereon

5/3

Secy

8/
11-3

WD 1868—GI B—1 000 00 21 12 24

NOTE—Contin Sheet

10

Section Mal
File No 19-24
Serial No 11

Diary No of letter replied to 5341

No L7058

General and Revenue Secretariat
( )
the 192

To The Dy Commr, Kadirdl

Date of issue 10 4 1925

Signed by mr D Rly

Sir,

In continuation of G.O No L6715/Mal 19-24-10 dt 21/3/1925, sanctioning the exemption recommended by the Chikmagalur Mal Council for the Veerashiva Hostel buildings from the payment of the Mohatarfa tax, I am directed to request you to invite the attention of the Mal Council to the provisions of sub clause (11)d(iii) of Clause (a) to Secn 60 of the Mal Regulation and to inform them that the taxation rules framed by them in

List of enclosures

Copied by

Examined by

over

regard to property tax — under sec 46(1) — will have to be amended so as to provide for such an exemption. They may therefore be asked to take necessary steps in the matter and obtain approval of govt. to the same after due publication and consideration by the Council as required by the rules

I have ok

23/3/95